

COUNTY OF SAN LUIS OBISPO

**QUARTERLY CASH COUNT
JUNE 30, 2015**

COUNTY OF SAN LUIS OBISPO
QUARTERLY CASH COUNT
JUNE 30, 2015

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**BROWN
ARMSTRONG**

CERTIFIED
PUBLIC
ACCOUNTANTS

BROWN ARMSTRONG
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
County of San Luis Obispo
San Luis Obispo, California

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We have performed the procedures enumerated below to the proper balance and accountability of cash as directed by California Government Code Sections 26920 and 26922. These procedures, which were agreed to by the County of San Luis Obispo, were performed in accordance with the aforementioned code sections. The County of San Luis Obispo's management is responsible for the safe keeping and preparation of cash and cash reconciliations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the County of San Luis Obispo. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

As directed by California Government Code Sections 26920 and 26922, an unannounced cash count and review was conducted at the County Treasurer's Office on June 30, 2015, and cash funds of \$19,887,480 were accounted for and balanced to the Treasurer's Daily Report. Investments in the County Treasury totaled \$862,027,304 and were reconciled from investment reports to the Treasurer's Daily Report. The investments were also reviewed and found to be in compliance with the current County Treasury Investment Policy. Total funds in the County Treasury on June 30, 2015, were \$881,914,784.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the proper balance and accountability of cash in the County Treasury at quarter end. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County of San Luis Obispo and management of the County of San Luis Obispo and is not intended to be, and should not be, used by anyone other than these specified parties.

**BROWN ARMSTRONG
ACCOUNTANCY CORPORATION**

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
August 6, 2015

COUNTY OF SAN LUIS OBISPO TREASURER'S DAILY REPORT JUNE 30, 2015

JAMES P. ERB, CPA, COUNTY TREASURER
SAN LUIS OBISPO COUNTY
TREASURER'S DAILY REPORT

DATE: 30-Jun-15
12:45:50 PM

DISBURSEMENT SUMMARY:		INVESTMENT PURCHASE SUMMARY:	
Union Bank Control Disb.	2,108,883.19	BA and C/P	
EBT	2,951.45	PIMMA (daily balance)	300,119,455.93
Vendor Pay	2,368,590.96	AGENCIES	
SLOCOE Deferred Comp	80,416.67	TREASURIES	
SLOCOE CalPERS	68,763.30	F.I.C.A. (daily balance)	20,000,000.00
SLOCOE Envoy	416,553.44	REPO (daily balance)	0.00
PERS	71,000.00	LAIF (daily balance)	50,000,000.00
		TOTAL INV. PURCHASES:	370,119,455.93
		COMBINED POOL INVESTMENTS:	
		F.I.C.A.	20,000,000.00
		CDARS	50,000,000.00
		Bankers Acceptances/Com.Paper	0.00
		PIMMA	300,119,455.93
		Agencies	317,474,097.10
		Treasuries	123,943,269.63
		L.A.I.F.	50,000,000.00
		Repurchase Agreements	0.00
		TRAN	490,481.12
		INACTIVE TOTAL	862,027,303.78
TOTAL DISBURSEMENTS: 5,117,159.01			
Approved: <i>Mary Brett Golan</i> 6/30/15			
BALANCE FORWARD	874,108,107.87	Bank Accounts:	
Receipts for Day	12,928,253.28	Rabobank	12,783,346.15
Returned Cks-JE #1-1512364	(4,418.04)	Union Bank-Depository Acct.	4,275,045.01
		Union Bank-Deferred Comp.	0.00
Disbursements for Day	(5,117,159.01)	Union Bank-DSS Direct Dep.	397,938.03
		Union Bank-EBT	1,143,989.39
BALANCE	881,914,784.10	Union Bank-Elect. C.Card Pmt	1,034,373.59
		Union Bank - US Govt. Loans	39,288.54
		East West Bank	34,491.71
		Office Funds:	
		Vault Currency	36,000.00
		Vault Silver	
		Dollars	
		Halves	
		Quarters	150.00
		Dimes	95.00
		Nickels	14.00
		Pennies	4.50
		Vault Cash Drawer	
		Currency: (100/50's)	0.00
		" (20's)	400.00
		" (10's)	770.00
		" (5's)	450.00
		" (2's)	0.00
		" (1's)	144.00
		Coin: Dollars	8.00
		" Halves	6.00
		" Quarters	38.50
		" Dimes	12.40
		" Nickels	3.50
		" Pennies	1.31
		TOTAL OFFICE FUNDS	38,097.21
		Credit Card for Collection	8,084.76
		Online Payments for Collection	131,960.93
		Returned Items	865.00
		BALANCE ON HAND	19,887,480.32
		BALANCE	881,914,784.10
		BALANCE	881,914,784.10

DATE: 30-Jun-15